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July 9, 2010

The Honorable Stuart M. Bernstein
United States Bankruptcy Judge
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004-1408

Re: In re Spongetech Delivery Systems, Inc. (10-13647)

Dear Judge Bernstein:

I write to inform this Court that neither I nor my firm represents the Debtor in this case. This firm has been engaged to provide bankruptcy and restructuring advice to Spongetech, but it has not agreed to represent the Debtor in this case, and I did not sign the petition.

Very truly yours,


Edward E. Neiger, Esq.